



Claim Period: earliest invoice date _____ last invoice date _____

Claimant Name: _____

Refund Permit Number (if claimant has one): _____

Federal Employer ID Number (FEIN): _____ or Social Security Number (SSN): _____

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Complete all columns for multiple claim or fuel types. Include additional sheets, if necessary.

Refund Claim Calculation

1. Two-Digit Claim Type Number	1. _____	1. _____	1. _____
2. Three-Digit Fuel Type Number	2. _____	2. _____	2. _____
3. Total Gallons Claimed for Refund	3. _____	3. _____	3. _____
4. Tax Rate for Fuel Type	4. _____	4. _____	4. _____
5. Refund Claimed	5. _____	5. _____	5. _____
6. Total Refund Claimed	6. _____		

Declaration: I declare under penalties of law that I have examined this refund claim and to the best of my knowledge, it is true, accurate, and complete.

Signature: _____ Date: _____

Email: _____ Phone number: (____) _____

Reference Information

Claim Type Numbers

81 Transport Diversions

82 Casualty Loss

83 Special Fuel Blending Error

Tax Rate per Fuel Type

Fuel Type Number	Fuel Type	Tax Rate Effective Dates		
		Prior to March 1, 2015	March 1, 2015 to June 30, 2015	Effective July 1, 2015
054	Liquefied Petroleum Gas (LPG)	\$0.20/gal	\$0.30/gal	\$0.30/gal
065	Gasoline	\$0.21/gal	\$0.31/gal	\$0.308/gal
079	E85	\$0.19/gal	\$0.29/gal	\$0.293/gal
123	Alcohol	\$0.19/gal	\$0.29/gal	\$0.293/gal
124	Ethanol Blended Gasoline	\$0.19/gal	\$0.29/gal	\$0.293/gal
125	Aviation Gasoline	\$0.08/gal	\$0.08/gal	\$0.08/gal
130	Aviation Jet	\$0.03/gal	\$0.05/gal	\$0.05/gal
169	Diesel (including biodiesel B10 and lower)	\$0.225/gal	\$0.325/gal	\$0.325/gal
179	Biodiesel B11 or Higher	\$0.225/gal*	\$0.325/gal*	\$0.295/gal
224	Compressed Natural Gas (CNG)	\$0.21/gal	\$0.31/gal	\$0.31/gal

*Prior to July 1, 2015 Biodiesel B11 or Higher is included in the Diesel fuel tax rate.

Instructions

This form is used to file refund claims for claim types 81 Transport Diversions, 82 Casualty Loss, and 83 Special Fuel Blending Errors.

Refund claims may be filed any time after a \$60 minimum in refund amount has been accumulated. Once the \$60 minimum has been met, the claim for refund must be filed within three years of the invoice date.

Note: Casualty loss claims have special time limits related to both the filing of the claim and the notification of the loss. See Schedule 82-011.

Claim Period: Enter the dates of your earliest invoice and last invoice.

Claimant Name: Enter business name.

Refund Permit (if claimant has one): Enter the refund permit number.

Federal Employer ID Number or Social Security Number: Enter your FEIN or SSN.

Mailing address: Enter mailing address.

Line 1. Two-Digit Claim Type Number: Enter the two-digit number corresponding to the type of claim(s) you are filing. Refer to the section entitled Claim Type Numbers on the Iowa Fuel Tax Refund Claim.

- **81 Transport Diversions:** Transport loads of motor fuel or undyed special fuel, which are sold tax-paid with an Iowa destination and later diverted to a point outside the state. You must complete and include Schedule 82-010 when filing this claim.
- **82 Casualty Loss:** Fuel lost or destroyed through fire, explosion, lightning, flood, storm, or other casualty. You must complete and include Schedule 82-011 when filing this claim.
- **83 Special Fuel Blending Errors:** This type of claim is similar to a casualty loss in that it relates to contamination of undyed special fuel. If dyed special fuel is inadvertently mixed with tax-paid undyed special fuel, to the extent that the undyed fuel must be converted to exempt dyed fuel by having additional dye added, the tax is refundable on the undyed special fuel. You must complete and include Schedule 82-011 when filing this claim.

Note: Copies of these schedules can be obtained at the [Department's website https://tax.iowa.gov](https://tax.iowa.gov).

Line 2. Three-Digit Fuel Type Number: Enter the three-digit number corresponding to the fuel type(s) represented in your claim. Refer to the claim table entitled Tax Rate per Fuel Type.

Line 3. Total Gallons Claimed for Refund: Report the number of gallons less any distribution allowance, if applicable, given by the Supplier. Distribution allowance received from your seller is usually 1.2% for motor fuel and 0.35% for special fuel.

Example: A distributor purchases 1,000 gallons of ethanol blended gasoline, but due to distribution allowance only pays tax on 988 gallons. Your total gallons claimed for refund would be 988 gallons.

- **For Transport Diversions:** Report the number of gallons shown on Schedule 82-010 which reflects the number of gallons reported on the manifest for the shipment diverted.
- **For Casualty Losses:** Report the number of gallons from Schedule 82-011 which represents the amount of fuel lost or destroyed.
- **For Special Fuel Blending Errors:** Report the number of tax-paid gallons contaminated by the inadvertent mix from Schedule 82-011.

Line 4. Tax Rate for Fuel Type: Enter the corresponding tax rate for the period claimed. Refer to the claim table entitled Tax Rate per Fuel Type.

Line 5. Refund Claimed: Multiply the tax rate on line 4 by the number of gallons entered on line 3.

Line 6. Total Refund Claimed: Add the entries on line 6 for all columns and enter the total. If more than one page of this form is being submitted, enter the grand total on line 6 of the last page.

Sign and date this claim, and provide email address and phone number.

To file claim electronically: Sign up for our Secure File Exchange (SFE) program. To sign up for SFE, email: IDRMotorFuel@iowa.gov.

Or mail claim to: Fuel Tax Processing
Iowa Department of Revenue
PO Box 10465
Des Moines IA 50306-0465

Questions: Call 515-281-3114 or email idr@iowa.gov.